

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 139: EXHIBIT 1 - INCONSISTENT DEBTOR CLAIMS

	NAME	CLAIM #	FILED DATE	TOTAL CLAIM DOLLARS	ASSERTED CASE NUMBER	ASSERTED DEBTOR	MODIFIED DEBTOR / CASE NUMBER
1	ABN AMRO BANK N.V. ATTN: SOPHIE DUVILLIER, LEGAL DEPT/FINANCIAL MARKETS TEAM INTERNAL CODE: PAC AH2107 / J91-E1-05B FOPPINGADREEF 26 AMSTERDAM, 1102 CX NETHERLANDS	14672	09/17/2009	\$19,501,683.21	08-13905 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
2	ABN AMRO BANK N.V. ATTN: SOPHIE DUVILLIER, LEGAL DEPT/FINANCIAL MARKETS TEAM INTERNAL CODE: PAC AH2107 / J91-E1-05B FOPPINGADREEF 26 AMSTERDAM, 1102 CX NETHERLANDS	14673	09/17/2009	\$75,558.36	08-13905 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
3	BT INSTITUTIONAL HEDGED GLOBAL BOND FUND PRINCIPAL GLOBAL INVESTORS, LLC ATTN: DEBRA EPP 801 GRAND AVENUE DES MOINES, IA 50392	33244	09/22/2009	\$58,194.04	08-13888 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
4	CAIXA D'ESTALVIS DE TARRAGONA ATTN: DTO. CONTROL FINANCIERO Y CONTABLE CIAXA TARRAGONNA PLAZA IMPERIAL TARRACO 6 TARRAGONNA, 43005 SPAIN	10004	09/01/2009	\$317,876.41		LB International (Europe) / Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)

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5 DILLION EUSTACE 33 SIR JOHN ROGERSON'S QUAY DUBLIN 2, IRELAND	24213	09/21/2009	\$388,452.12	08-13905 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
6 HUA NAN COMMERCIAL BANK, LTD. CHENG TUNG BR. ATTN: HENRY HSIEH NO. 146 SUNG CHIANG ROAD TAIPEI, TAIWAN, PROVINCE OF CHINA	12584	09/14/2009	\$34,123,166.00		TL1 Asset Management Co. Ltd; TL3 Asset Management Co. Ltd/ Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
7 PACIFIC LIFE INSURANCE COMPANY 700 NEWPORT CENTER DR NEWPORT BEACH, CA 92660-6397	30383	09/22/2009	\$3,637,021.00	08-13905 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
8 PENNACHIO, ANTHONY 225 HERDMAN ROAD P.O. BOX 621 PHOENICIA, NY 12464	7283	08/03/2009	\$115,000.00	08-13905 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
9 PRINCIPAL LIFE INSURANCE COMPANY ATTN: DEBRA EPP (G-34-W23) 711 HIGH STREET DES MOINES, IA 50392-0301	24636	09/21/2009	\$2,181,745.60	08-13888 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
10 SPARKASSE SOEST ATTN: MR. INGO HAHNE PUPPENSTR. 7-9 SOEST, 59494 GERMANY	61609	11/02/2009	\$11,942.08	08-13905 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)

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11 SPIRE MASTER FUND LTD. C/O TOWER RESEARCH CAPITOL LLC 377 BROADWAY, 11TH FLOOR NEW YORK, NY 10013	22297	09/21/2009	\$203,791.22		Lehman Brothers International (Europe) / Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
12 SPOKANE PUBLIC FACILITIES DISTRICT C/O JANE PEARSON FOSTER PEPPER PLLC 1111 THIRD AVENUE, SUITE 3400 SEATTLE, WA 98101-3299	18624	09/18/2009	Undetermined	08-13905 (JMP)	Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
13 STADTVERWALTUNG PADERBORN AM ABDINGHOF 11 PADERBORN, 33098 GERMANY	8352	08/14/2009	\$27,960.00		Lehman Brothers Bankhaus AG / Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
14 STOCK EXCHANGE OF HONG KONG LIMITED, THE 12TH FLOOR, ONE INTERNATIONAL FINANCE CENTRE 1 HARBOUR VIEW STREET CENTRAL, HONG KONG	31746	09/22/2009	Undetermined	08-13555 (JMP)	Lehman Brothers Security Asia Ltd./ Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
15 WALDRON, WILLIAM 70 CHURCH ROAD HALE, LIVERPOOL, L24 4BA UNITED KINGDOM	5007	06/26/2009	Undetermined	810IN 1120/082	LBB A.G. / Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)
16 WHU, STIFTUNG WHU FOUNDATION BURGPLATE Z VALLENDAR, D56179 GERMANY	4933	06/22/2009	Undetermined		Lehman Brothers Bankhaus AG / Lehman Brothers Holdings, Inc.	Lehman Brothers Holdings, Inc. / 08-13555 (JMP)